



General Assembly

February Session, 2004

Amendment

LCO No. 5075

SB0060105075SR0

Offered by:

SEN. MCKINNEY, 28th Dist.

To: Subst. Senate Bill No. 601

File No. 678

Cal. No. 364

**"AN ACT CONCERNING ELECTRONIC PAYMENT OF CERTAIN
COMMERCIAL MOTOR VEHICLE FEES."**

1 After the last section, add the following and renumber sections and
2 internal references accordingly:

3 "Sec. 501. Subdivision (2) of subsection (a) of section 12-458 of the
4 general statutes is repealed and the following is substituted in lieu
5 thereof (*Effective July 1, 2004*):

6 (2) On said date and coincident with the filing of such return each
7 distributor shall pay to the commissioner for the account of the
8 purchaser or consumer a tax (A) on each gallon of such fuels sold or
9 used in this state during the preceding calendar month of twenty-six
10 cents on and after January 1, 1992, twenty-eight cents on and after
11 January 1, 1993, twenty-nine cents on and after July 1, 1993, thirty cents
12 on and after January 1, 1994, thirty-one cents on and after July 1, 1994,
13 thirty-two cents on and after January 1, 1995, thirty-three cents on and
14 after July 1, 1995, thirty-four cents on and after October 1, 1995, thirty-
15 five cents on and after January 1, 1996, thirty-six cents on and after

16 April 1, 1996, thirty-seven cents on and after July 1, 1996, thirty-eight
17 cents on and after October 1, 1996, thirty-nine cents on and after
18 January 1, 1997, thirty-six cents on and after July 1, 1997, thirty-two
19 cents on and after July 1, 1998, and twenty-five cents on and after July
20 1, 2000; and (B) in lieu of said taxes, each distributor shall pay a tax on
21 each gallon of gasohol, as defined in section 14-1, as amended, sold or
22 used in this state during such preceding calendar month, of twenty-
23 five cents on and after January 1, 1992, twenty-seven cents on and after
24 January 1, 1993, twenty-eight cents on and after July 1, 1993, twenty-
25 nine cents on and after January 1, 1994, thirty cents on and after July 1,
26 1994, thirty-one cents on and after January 1, 1995, thirty-two cents on
27 and after July 1, 1995, thirty-three cents on and after October 1, 1995,
28 thirty-four cents on and after January 1, 1996, thirty-five cents on and
29 after April 1, 1996, thirty-six cents on and after July 1, 1996, thirty-
30 seven cents on and after October 1, 1996, thirty-eight cents on and after
31 January 1, 1997, thirty-five cents on and after July 1, 1997, thirty-one
32 cents on and after July 1, 1998, and twenty-four cents on and after July
33 1, 2000; and (C) in lieu of such rate, on each gallon of [diesel fuel,]
34 propane or natural gas sold or used in this state during such preceding
35 calendar month, of eighteen cents on and after September 1, 1991, and
36 twenty-six cents on and after August 1, 2002, and (D) in lieu of such
37 rate, on each gallon of diesel fuel sold or used in this state during such
38 preceding month, of twenty-eight cents on and after July 1, 2004.

39 Sec. 502. (NEW) (*Effective from passage*) (a) An excise tax is hereby
40 imposed upon each person licensed to sell fuel under the provisions of
41 section 14-319 of the general statutes in the amount of two cents per
42 gallon of diesel fuel in such licensee's inventory on June 30, 2004.

43 (b) Each such licensee shall, not later than August 1, 2004, file with
44 the Commissioner of Revenue Services, on forms prescribed by said
45 commissioner, a report which shall show the number of gallons of
46 diesel fuel in inventory as of the close of business on June 30, 2004, or,
47 if the business closes after 11:59 p.m. on such date, at 11:59 p.m. on
48 such date, and shall, not later than August 1, 2004, pay such tax based
49 upon the total gallonage shown on such report. Interest at the rate of

50 one per cent per month or fraction thereof shall be assessed on the
51 amount of such tax not paid when due, from the date such tax became
52 due to the date of payment. The Commissioner of Motor Vehicles shall
53 cooperate with the Commissioner of Revenue Services in the
54 enforcement of this tax. Failure to file such report and pay the tax
55 when due shall be sufficient reason to revoke any state license or
56 permit held by such person. Failure to file such report shall be treated
57 as a failure to file a report required to be filed under the provisions of
58 chapter 221 of the general statutes. The filing of an incorrect report
59 shall be treated as the filing of an incorrect report under the provisions
60 of chapter 221 of the general statutes.

61 Sec. 503. (NEW) (*Effective July 1, 2004*) The Commissioner of
62 Revenue Services shall segregate from the revenue received under
63 subdivision (2) of subsection (a) of section 12-458, as amended by this
64 act, and the revenue received under the provisions of section 502 of
65 this act, an amount attributable to any increase in the tax on diesel fuel
66 provided for under said provisions. Such revenue shall be deposited
67 into the Special Transportation Fund and credited to the Department
68 of Transportation's rail operations account."